

**NOTICE OF INTERNET PUBLIC AUCTION ON MAY 15-21, 2007
OF TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES**
(Revenue and Taxation Code Sections 3692 and 3702)

On December 5, 2006, I, Frank L. Freitas, San Luis Obispo County Tax Collector, was authorized by the Board of Supervisors of San Luis Obispo County, California, to conduct an Internet Public Auction of properties that have had delinquent taxes for five years or more. The tax-defaulted properties listed below are subject to the Tax Collector's Power to Sell. Notice of the Internet Public Auction has been given to the California State Controller.

The Internet Public Auction will be commencing at 10:00 a.m. on Tuesday, May 15, 2007, and will continue to 3:00 p.m. on Monday, May 21, 2007. The sale will be held through the Tax Collector's website at: www.slocounty.ca.gov/tax, at "Internet Auction." For bidders without access to the Internet, a public computer terminal will be available at the Tax Collector's Office at 1055 Monterey St., Room D-290, County Government Center, San Luis Obispo, California. Public access to computer terminals is also available at the County Public Library at 995 Palm Street, San Luis Obispo, California.

The properties will be sold to the highest bidder for cash in lawful money of the United States (payable at close of the Internet Auction on May 21, 2007), for not less than the minimum bid as shown on this notice. Cashier's checks and electronic fund transfers will be accepted for payment. Bidder registration will be through Yahoo! Auctions, which is accessible by the Tax Collector's website.

The properties that have an assessment number beginning with "902" are timeshare intervals. A "timeshare" is a right to use a specified unit for a specified time during the calendar year. The timeshare intervals to be sold in the Internet Public Auction are for units located at the San Luis Bay Inn, at Avila Beach in the County of San Luis Obispo, California.

The right of redemption will cease at 5:00 p.m. on Monday, May 14, 2007, or when the first bid is received on a subject interval, whichever is later. Properties that are not redeemed (taxes paid) prior to 5:00 p.m. on May 14, 2007, will be offered for sale. If a parcel is not sold at the Internet Public Auction, the right of redemption re-instates up until the close of business on the last day prior to the next scheduled sale.

If the properties are sold, parties of interest, as defined in California Revenue and Taxation Code Section 4675, have a right to file a claim with the County for any excess proceeds from the sale. Excess proceeds are the amount of the highest bid in excess of \$150 after the liens and costs of the sale are paid from the sale price. Notice will be given to parties of interest, pursuant to law, if excess proceeds result from the sale.

If the parcels are offered once with no resulting sale at the initial minimum bid, the Tax Collector may re-offer those parcels at an adjusted minimum bid within 90 days of the sale date with notice to any new parties of interest. If a property is re-offered, the adjusted minimum bid for this sale will be \$500.00. If a parcel is not sold at the auction, it may be offered at the next scheduled tax sale if the taxes remain unpaid.

Additional information about the Internet Public Auction may be obtained by contacting the Redemption Division of the Tax Collector's Office at 1055 Monterey St., Room D-290, County Government Center, San Luis Obispo, CA 93408, or by calling the Redemption Division at (805) 781-5836.

Assessment Numbering System Explanation

The Assessor's assessment number, when used to describe property in this list, refers to the Assessor's map book, the map page, the block on the map (if applicable), and to the individual parcel number on the map page or in the block. The assessment number, when used to describe a timeshare property in this list, refers to the timeshare designation ("902"). The Assessor's parcel maps and further explanation of the assessment numbering system are available in the Assessor's Office, Room D-360, County Government Center, San Luis Obispo.

The properties that are the subject of this notice are situated in San Luis Obispo County, California. The following is a list of properties that were approved by the Board of Supervisors for sale at this public auction. The list of properties approved for sale is also posted on the Tax Collector's website, which will be updated weekly.

Assessment	Assessee	Min. Bid
009,727,009	SIEVING ROGER A & ANNAMARIE	\$16,400.00
023,271,017	SHUBIN MJ & SA	\$8,100.00
023,424,009	BROOKS ELIZABETH D TRE	\$900.00
902,000,626	PIERCE ALAN Q & THOMASIN I	\$900.00
902,000,897	KOSTER WILLIAM F & CHUT T	\$1,200.00
902,001,200	FOREMAN JAMES L & SHARON L	\$1,200.00
902,001,226	OKIKAWA WADE Y & PATRICIA L	\$1,200.00
902,001,611	HERNANDEZ MIGUEL JR	\$1,200.00
902,002,842	VESSELS MALCOLM R	\$1,200.00
902,009,392	WOOD MURRAY & LYNDIA G	\$900.00

I certify under penalty of perjury that the foregoing is true and correct. Executed at San Luis Obispo, San Luis Obispo County, California, on April 12, 2007

/s/ Frank L. Freitas, CPA, San Luis Obispo County Tax Collector
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